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LB 407, 759

very small amount for a city in most of outstate Nebraska. And we passed some sales tax on services in LB 1085, and so we should have a little experience on how that's been handled. But I will ask Senator Brashear a question, if he would yield.

SENATOR BAKER: Senator Brashear, would you respond, please?

SENATOR BRASHEAR: Yes, Mr. President.

SENATOR BURLING: Senator Brashear, this windfall that we're talking about here, when this bill was heard in committee, was this discussed, and how the process might work if we were to implement this amendment?

SENATOR BRASHEAR: I was not a part of the hearing, to the extent...I simply...if you're talking about my revenue bill, LB 759, I testified and left and went back to the Judiciary Committee. There has always been, in every version of any tax broadening or base broadening that I've proposed, there's always been printed and...printed copy and record made of what was going to happen at the municipal level because of the sales tax. That's always been calculated in. And it is a significant number, as is demonstrated here.

SENATOR BURLING: Okay. Thank you very much. I was just wondering, if somebody wants to stand up and speak to it, if this was addressed in the hearing, on how that might be done, and if it should be done, and if there was a concern about it then. And so I'll return the rest of my time to Senator Bromm.

SENATOR BAKER: Senator Bromm. Senator Bromm waives. Thank you, Senator Burling, Senator Brashear. (Visitor introduced.) Senator Wehrbein, you're recognized to speak.

SENATOR WEHRBEIN: Thank you, Mr. President, members of the body. Senator Brashear's amendment is very alluring and enticing. And on first blush, I thought it would work. But I...after listening and discussing with it, I'm of the opinion that it's going to be an administrative nightmare, in terms of trying to define where this money is coming from. I think the simpler way, which we can't do, I acknowledge, is to simply take